PART FIVE - COST/MANAGEMENT SYSTEMS INTEGRATION

SECTION 51.   GENERAL COST/MANAGEMENT SYSTEMS

51.1 GENERAL.
The General Accounting and Finance System (GAFS) is a major source of input data to cost and management systems identified as follows.

   a. IWIMS. Interim Work Management System (AFCSM 32-202).

   b. JOCAS II. Job Order Cost Accounting System (applicable to AFMC funds).

SYSTEM	SYSTEM INPUT MODE	COST SYSTEM INDICATOR	COST DESCRIPTOR	ORDER DATA	EXTRACT FREQUENCY
IWIMS	Remote	B	Yes	If CD is W	Daily
JOCAS II	Record & Tape	J or Blank	No	Optional	Daily

51.2 SYSTEM OVERVIEW.
Expense transactions entered in the GAFS are identified to the cost or management system, as applicable, either in the PSR database or at time of input.

   a. Material that is procured through the Air Force stock fund is broken out to detail cost centers for IWIMS and JOCAS II at the end of the month from data provided from these systems to A&F.

   b. The IWIMS data is pulled from the A&F input by program NBQ165. The JOCAS II data is pulled by other programs.

   c. Fund type T (memorandum accounting) records are establish to process certain transactions in A&F for IWIMS and JOCAS II. Sections 53 and 55 describe how to use fund type T.

51.3 UNIQUE DATA ELEMENTS.
Sections 53 through 55 have a description of the unique data elements in each of the cost or management systems.

51.4 ACTION CODE BT CORRECTIONS.
Transactions, which are accepted by the GAFS, can reject when the BQ and IWIMS programs interface. Transactions which reject when updating the applicable system require A&F action. Action code BT transactions input to correct the IWIMS are subject to the extract program and applicable system edits, but they do not impact the GAFS. Figure 53-3 contains the action code BT correction formats to be used for IWIMS. The input may be by remote or may be batch-processed by pseudo records (section 45). When more data elements are needed to process a BT transaction, such as nonappropriated fund transactions in the IWIMS, input by remote is required due to record space restrictions.

51.5 REIMBURSABLE AND REFUNDABLE TRANSACTIONS.
The cost of services completed by the Base Civil Engineer (BCE), and Transportation Office (TO) on a refundable or reimbursable basis is recorded within IWIMS and OLVIMS. Each of these systems gives monthly output to A&F for customer billing. Instructions for identifying the proper EEICs of chargeable costs are in sections 53 and 54 for IWIMS and OLVIMS, respectively. The schedules output by IWIMS and OLVIMS are the only authorized media for billing for services, except when the BCE has an extremely high volume of utility customers and uses a non IWIMS system to account for customers. DFAS-DE 7010.2-R defines when to waive or to charge Morale, Welfare, and Recreation (MWR) and other DoD activities. When military personnel are assigned IWIMS or OLVIMS work for non-DoD or non-Federal customers, the AFO accelerates the military personnel costs during the billing process (sections 53 and 54).